

GSTIndia.biz/MAHA/KKC/2018/03.08.2018/AAR-20

Appellate Advance Ruling Category : Input Tax Credit

State : Maharashtra

Order No.: GSTIndia.biz/MAHA/KKC/2018/03.08.2018/AAR-20

Name of Entry :

M/s. Kansai Nerolac Paints Ltd.

Date : 03-08-2018

Product/ Service Involve :

Krishi Kalyan Cess (KKC)

Breif Issue :

The Appellant has filed an Appeal against the order stating that KKC as appeared in service tax return of Input Service Distributor on June 30, 2017 which is carried forward in electronic ledgre will not be considered as admissible input tax credit.

Ref. AAR Order No. GST-ARA-18/2017/B-25 dtd. 05.04.2018

Decision of Advance Ruling Authority :

The Appellate Authority held that the accumulated credit by way of Krishi Kalyan Cess (KKC) as appeared in the Service tax return of Input Service Distributor (ISD) on June 30, 2017 which is carried forward in the electronic credit ledger maintained by the Appellant under CGST Act 2017, shall not be allowed to be taken as admissible input tax credit. Accordingly the order of AAR stands confirmed in terms of the above order.